

Financial Statements of

**UNITED WAY/CENTRAIDE OTTAWA**

Year ended December 31, 2008

## AUDITORS' REPORT TO THE MEMBERS

We have audited the statement of financial position of the United Way/Centraide Ottawa as at December 31, 2008 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of United Way/Centraide Ottawa as at December 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

The image shows the handwritten signature of KPMG LLP in black ink. The letters are bold and slanted, with a horizontal line underneath the signature.

Chartered Accountants, Licensed Public Accountants

Ottawa, Canada

March 20, 2009

# UNITED WAY/CENTRAIDE OTTAWA

## Statement of Financial Position

December 31, 2008, with comparative figures for 2007

	2008	2007
<b>Assets</b>		
Current assets:		
Cash	\$ 3,947,196	\$ 5,902,801
Pledges receivable	23,818,948	21,447,373
Accounts receivable	1,990,510	2,101,224
Prepaid expenses	53,930	159,991
	<u>29,810,584</u>	<u>29,611,389</u>
Long-term assets:		
Investments (note 5):		
Restricted funds (endowment) (note 11)	2,443,948	2,410,423
Unrestricted	351,516	466,575
	<u>2,795,464</u>	<u>2,876,998</u>
Capital assets (note 6)	825,100	801,715
	<u>3,620,564</u>	<u>3,678,713</u>
	<u>\$ 33,431,148</u>	<u>\$ 33,290,102</u>

## Liabilities and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities (note 2)	\$ 2,547,359	\$ 2,766,957
Deferred revenue (note 7)	1,550,170	1,477,030
Designations payable (note 8)	13,504,452	12,195,424
Deferred campaign funds (note 8)	11,394,570	11,878,868
	<u>28,996,551</u>	<u>28,318,279</u>
Long-term liabilities:		
Deferred lease inducement	36,222	39,240
Net assets:		
Unrestricted	977,476	1,443,031
Internally restricted for community services	151,851	277,414
Internally restricted for capital assets	825,100	801,715
Endowment (note 11)	2,443,948	2,410,423
	<u>4,398,375</u>	<u>4,932,583</u>
Lease commitments (note 12)		
Contingency and guarantee (note 13)		
	<u>\$ 33,431,148</u>	<u>\$ 33,290,102</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# UNITED WAY/CENTRAIDE OTTAWA

## Statement of Operations

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
Revenue:		
Donations	\$ 29,520,331	\$ 27,559,581
Funds transferred from/to other United Ways/Centraides	319,826	653,551
Gross campaign revenue	29,840,157	28,213,132
Less: provision for uncollectible pledges	(1,715,800)	(1,623,000)
Recovery of uncollectible pledges	396,067	62,686
Net campaign revenue	28,520,424	26,652,818
Other revenue (schedule 1)	1,687,680	1,772,627
	30,208,104	28,425,445
Expenses:		
Fundraising (schedule 2)	4,503,400	4,168,377
Net revenue available for programs	25,704,704	24,257,068
Programs (schedule 3):		
Allocations and designations	20,421,884	19,345,555
United Way/Centraide Ottawa programs	5,815,737	4,653,597
	26,237,621	23,999,152
Capacity development expenses	34,816	—
Excess (deficiency) of revenue over expenses	\$ (567,733)	\$ 257,916

See accompanying notes to financial statements.

# UNITED WAY/CENTRAIDE OTTAWA

## Statement of Changes in Net Assets

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
Unrestricted:		
Balance, beginning of year	\$ 1,443,031	\$ 1,203,967
Excess (deficiency) of revenue over expenses	(567,733)	257,916
Adjustment for adoption of new accounting standards	—	14,963
	875,298	1,476,846
Transfer from internally restricted for community services (note 10(b))	125,563	112,514
Transfer to internally restricted for capital assets (note 9)	(23,385)	(146,329)
Balance, end of year	\$ 977,476	\$ 1,443,031
Internally restricted for community services:		
Balance, beginning of year	\$ 277,414	\$ 389,928
Transfer to unrestricted (note 10(b))	(125,563)	(112,514)
Balance, end of year	\$ 151,851	\$ 277,414
Internally restricted for capital assets:		
Balance, beginning of year	\$ 801,715	\$ 655,386
Transfer from unrestricted (note 9)	23,385	146,329
Balance, end of year	\$ 825,100	\$ 801,715
Endowment:		
Balance, beginning of year	\$ 2,410,423	\$ 2,289,196
Contributions	33,525	121,227
Balance, end of year	\$ 2,443,948	\$ 2,410,423
Total net assets	\$ 4,398,375	\$ 4,932,583

See accompanying notes to financial statements.

# UNITED WAY/CENTRAIDE OTTAWA

## Statement of Cash Flows

Year ended December 31, 2008, with comparative figures for 2007

	2008	2007
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenses	\$ (567,733)	\$ 257,916
Items not involving cash		
Amortization of capital assets	191,744	173,464
Amortization of deferred lease inducement	(3,018)	(3,019)
Unrealized loss on unrestricted investments	18,163	22,030
Change in non-cash operating working capital:		
Pledges receivable	(2,371,575)	(1,142,196)
Accounts receivable	110,714	(437,965)
Prepaid expenses	106,061	(70,218)
Accounts payable and accrued liabilities	(219,598)	483,249
Deferred revenue (note 7)	199,420	716,510
Designations payable	1,309,028	1,155,102
Deferred campaign funds	(484,298)	(191,983)
	(1,711,092)	962,890
Investing:		
Acquisition of capital assets	(215,129)	(319,793)
Net acquisitions of investment	(62,909)	(183,811)
Contributions to endowment	33,525	121,227
Opening adjustment for unrealized gain on endowed investments	–	14,963
	(244,513)	(367,414)
Increase (decrease) in cash	(1,955,605)	595,476
Cash, beginning of year	5,902,801	5,307,325
Cash, end of year	\$ 3,947,196	\$ 5,902,801

See accompanying notes to financial statements.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements

Year ended December 31, 2008

---

## 1. Description and objectives:

United Way/Centraide Ottawa is a non-profit Ontario corporation and a registered charity. United Way/Centraide brings people together from all parts of our community to identify, develop and provide solutions to community needs, helping to ensure that the donations received will go where they are needed most and where they will have the greatest impact.

## 2. Government of Canada Workplace Charitable Campaign (GCWCC):

United Way/Centraide Ottawa co-manages, with Centraide Outaouais, the national and local Government of Canada Workplace Charitable Campaign ("GCWCC"). The GCWCC is mandated by Treasury Board and runs in all 101 departments and agencies with the named beneficiaries, United Way Health Partners and registered Canadian charities.

United Way/Centraide Ottawa expends resources of the organization on behalf of all participants of GCWCC across Canada. The Organization then recovers expenses from all participating United Ways/Centraides and Healthpartners on a pro rata basis of revenues in the following year. As a result, the Organization is owed funds from all participating United Ways/Centraides and Healthpartners at any time. In 2004, under an agreement with the participants, United Way/Centraide Ottawa received a \$750,000 advance to offset the time lag between expenditures on behalf of the campaign and recovery of these expenditures. This amount is included in accounts payable and accrued liabilities on the statement of financial position.

## 3. Adoption of new accounting standards and future accounting standards:

### (a) Adoption of new accounting standards:

#### *Capital Disclosures*

Effective January 1, 2008, the United Way/Centraide Ottawa adopted the Canadian Institute of Chartered Accountants ("CICA") Handbook Section 1535, *Capital Disclosures* which establishes standards for disclosing information about an entity's capital and how it is managed. Adoption of these recommendations had no effect on the financial statements for the year ending December 31, 2008, except for the additional note disclosure in note 10.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 2

Year ended December 31, 2008

---

### 3. Adoption of new accounting standards and future accounting standards (continued):

(a) Adoption of new accounting standards (continued):

*Financial Instruments*

In December 2006, the CICA issued new accounting standards: Handbook Section 3862, *Financial Instruments - Disclosures*; Handbook Section 3863, *Financial Instruments - Presentation*. These standards were expected to be effective for the United Way/Centraide Ottawa's financial statements for the year ended December 31, 2008. However in December 2008, the CICA eliminated the requirement for not-for-profit entities to adopt these standards. The United Way/Centraide Ottawa has continued to disclose and present financial instruments under Handbook Section 3861, *Financial Instruments - Disclosure and Presentation* for the year ended December 31, 2008.

(b) Future accounting standards:

The CICA has issued the following new accounting standards that will come into effect for the United Way/Centraide Ottawa's fiscal year beginning January 1, 2009:

*Amendments to Accounting Standards that Apply Only to Not-for-Profit Organizations*

In September 2008, the CICA issued amendments to the existing accounting standards applicable to not-for-profit organizations. The amendments affect the financial statement presentation and disclosure requirements for not-for-profit organizations.

*Disclosure of Allocated Expenses by Not-for-Profit Organizations*

In September 2008, the CICA issued Section 4470, *Disclosure of Allocated Expenses by Not-for-Profit Organizations*. This new section establishes disclosure requirements for not-for-profit organizations that report expenses by function and allocate expenses to a number of functions to which the expenses relate. These not-for-profit organizations will be required to disclose additional information regarding their accounting policies adopted for the allocation of expenses among functions, the nature of these expenses, the basis on which the allocations are being made, and the value of the allocations.

The United Way/Centraide Ottawa is currently assessing the impact of these amendments and new accounting standard on its financial statements.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 3

Year ended December 31, 2008

---

## 4. Significant accounting policies:

### (a) Revenue recognition:

United Way/Centraide Ottawa follows the deferral method of accounting for contributions and expenditures. Support from the general public consists of pledges and contributions relating to the prior year's campaign. Pledges receivable are recorded at an estimated realizable value at the time of pledge commitment by individuals and organizations. Funds raised during a campaign, net of related campaign expenses and provisions are used to provide funds for funded programs, other Canadian registered charities and operations in the following fiscal year. Accordingly, they are deferred at the end of the campaign year and are recorded in the statement of operations in the following year.

Investment revenue earned on endowments is recognized as revenue when the related expenditure is incurred.

Contributions to endowment are recorded as direct increases to the endowment net asset balance.

### (b) Investments:

Investments consist of broker accounts, fixed income securities, equity securities and equity funds. Investments have been designated as held-for-trading and are recorded at fair value. Fair value is determined at quoted market values. Sales and purchases of investments are recorded on the settlement date. Transaction costs related to the acquisition of investments are expensed.

### (c) Capital assets:

Capital assets are stated at cost net of accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Capital asset	Useful life
Computer software	3 years
Computer hardware	4 years
Furniture and fixtures	5 to 15 years
Leasehold improvements	Over term of lease

### (d) Deferred revenue:

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

### (e) Deferred lease inducement:

The deferred lease inducement is amortized over the term of the lease.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 4

Year ended December 31, 2008

---

## 4. Significant accounting policies (continued):

- (f) Allocation of general management and administration expenses:

General management and administration expenses are allocated between fundraising and program expenses based on a headcount allocation.

- (g) Funded program surpluses:

It is the general policy to recover funded program surpluses subject to the guidelines of fiscal relationships with funded programs. These transactions are recorded in the statement of operations in the year that such recoveries are made.

- (h) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

Significant management estimates include the provision for uncollectible pledges.

- (i) Donated services:

No amounts have been reflected in the financial statements for donated services, since no objective basis is available to measure the value of such services. Nevertheless, a substantial number of volunteers have donated significant amounts of their time in United Way/Centraide Ottawa programs, services and fundraising campaigns.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 5

Year ended December 31, 2008

## 5. Investments:

(a) Investment balances:

Investments consist of the following:

	2008		2007	
	Fair value	Cost	Fair value	Cost
Broker accounts	\$ 15,971	\$ 15,971	\$ 80,161	\$ 80,161
Fixed income securities	1,689,683	1,647,555	1,552,087	1,573,824
Preferred shares	291,233	440,000	375,997	440,000
Common shares and other	798,577	875,189	868,753	821,821
	<u>\$ 2,795,464</u>	<u>\$ 2,978,715</u>	<u>\$ 2,876,998</u>	<u>\$ 2,915,806</u>

Broker accounts represent cash balances. Fixed income securities include coupon and residual; federal, provincial and municipal bonds, term deposits and corporate bonds and debentures maturing in 1 to 7 years with interest rates between 3.75% and 7.18%. Preferred shares include class A and retractable class B preferred shares. Common shares and other include equity investments in various markets as well as trust units, index securities and Canadian and Foreign equity funds.

(b) Cumulative adjustments for unrealized gains (losses) on investments:

	2008	2007
Balance, beginning of year	\$ (38,808)	\$ 85,170
Net adjustments for unrealized gains (losses) on investments during the year	(144,443)	(123,978)
Balance, end of year	<u>\$ (183,251)</u>	<u>\$ (38,808)</u>

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 6

Year ended December 31, 2008

## 6. Capital assets:

	Cost	Accumulated amortization	2008 Net book value	2007 Net book value
Computer hardware and software	\$ 1,298,982	\$ 1,106,606	\$ 192,376	\$ 150,490
Furniture and fixtures	915,460	423,585	491,875	540,592
Leasehold improvements	291,989	151,140	140,849	110,633
	<u>\$ 2,506,431</u>	<u>\$ 1,681,331</u>	<u>\$ 825,100</u>	<u>\$ 801,715</u>

Cost and accumulated amortization at December 31, 2007 amounted to \$2,291,302 and \$1,489,587 respectively.

## 7. Deferred revenue:

Deferred revenue consists of grants, investment revenue and other amounts received that will be expended for a specific purpose in a future year.

	2008	2007
Opening balance	\$ 1,477,030	\$ 792,261
Amounts received	1,832,103	2,367,989
Amount recognized as revenue	(1,687,680)	(1,772,627)
Realized investment revenue from endowments	54,997	121,148
	<u>199,420</u>	<u>716,510</u>
Unrealized loss on endowed investments	(126,280)	(101,948)
Adoption of new accounting standards	—	70,207
	<u>(126,280)</u>	<u>(31,741)</u>
Closing balance	<u>\$ 1,550,170</u>	<u>\$ 1,477,030</u>

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 7

Year ended December 31, 2008

## 8. Deferred campaign funds:

	2008	2007
Pledges and contributions received during the campaign for the 2009 and 2008 fiscal years	\$ 31,094,526	\$ 29,840,157
Less:		
Campaign fundraising expenses (schedule 5)	2,884,057	2,669,625
GCWCC fundraising expenses (schedule 6)	1,523,512	1,380,440
Provision for uncollectible pledges	1,787,935	1,715,800
Designations payable	13,504,452	12,195,424
	19,699,956	17,961,289
	\$ 11,394,570	\$ 11,878,868

Pledges and contributions received, designations payable, and fundraising expenses incurred during the 2008 (2007) campaign are recognized in the 2009 (2008) fiscal year.

## 9. Net assets internally restricted for capital assets:

The transfer from unrestricted net assets is comprised of the following:

	2008	2007
Acquisition of capital assets	\$ 215,129	\$ 319,793
Less:		
Amortization of capital assets	(191,744)	(173,464)
Total transfer	\$ 23,385	\$ 146,329

## 10. Capital disclosures:

United Way/Centraide Ottawa defines capital as its net assets.

The Board of Directors has established the following net asset policies:

### (a) Unrestricted:

The unrestricted net assets are maintained to cover the expenses of the ensuing year's campaign incurred in advance of receipts from that campaign, and to fund activities for capacity development.

The United Way maintains an amount in reserves that is at a minimum 10% of the total allocated funds for the year.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 8

Year ended December 31, 2008

---

## 10. Capital disclosures (continued):

### (b) Internally restricted for community services:

The internally restricted for community services represents net assets designated by United Way/Centraide Ottawa for provision of community services or investment in community service providers. In the year, \$125,563 (2007 - \$112,514) was transferred to unrestricted net assets to fund programs and community initiatives.

Testamentary gifts received without express direction from a donor/testator and the intent cannot be reasonably determined to be of an endowed nature, will be directed to the Community Services Cabinet for allocation as one-time funding through an Impact Initiatives Fund. The first \$100,000 will be internally restricted for this purpose and the remainder directed to the Legacy Fund.

### (c) Internally restricted for capital assets:

The internally restricted for capital assets represents the United Way/Centraide Ottawa's investment in capital assets.

### (d) Endowment:

Endowment net assets represent contributions received from estate bequests, individuals, organizations or groups, which have been endowed by the donor or by the policies approved by the Board, as described in note 11.

United Way/Centraide Ottawa is not subject to externally imposed capital requirements, with the exception of the restrictions with respect to endowments disclosed in note 11. United Way/Centraide Ottawa's overall strategy with respect to capital remains unchanged from the year ended December 31, 2007.

## 11. Endowment net assets of United Way/Centraide Ottawa:

Endowment Funds are established through external donations and bequests, and through Board policy. Restricted Endowment represents funds contributed for which the related investment revenue is restricted for a specific purpose. Restricted Endowment includes funds received for the Children's Millennium Fund.

Named Funds are established through donations and bequests. Under the terms of the Named Funds agreement, principal amounts are retained and invested by United Way/Centraide Ottawa. Investment revenue earned on the principal balance of the Named Fund is restricted and accumulated until the principal balance of the Named Fund reaches \$10,000. After the threshold is reached, the investment revenue earned on the principal amount may be directed to a program or a registered charity of the donor's choice. General Endowment represents funds contributed for which the related investment revenue is restricted for community and program investment.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 9

Year ended December 31, 2008

## 11. Endowment net assets of United Way/Centraide Ottawa (continued):

At December 31, 2008, there were 20 Named Funds (2007 – 37).

	Named Funds	Restricted Endowment	General Endowment	Endowment Total
Balance, beginning of year	\$ 374,853	\$ 33,899	\$ 2,001,671	\$ 2,410,423
Contributions	33,525	–	–	33,525
Transfer of non-active named funds into general endowment funds	(117,893)	–	117,893	–
Balance, end of year	\$ 290,485	\$ 33,899	\$ 2,119,564	\$ 2,443,948

## 12. Lease commitments:

Future occupancy cost and equipment lease commitments are as follows:

2009	\$ 655,837
2010	655,837
2011	655,837
2012	608,343
2013	709,062
Subsequent	4,963,432
	<hr/>
	\$ 8,248,348

## 13. Contingency and guarantee:

### (a) Contingency:

In the normal course of operations, United Way/Centraide Ottawa signs agreements whereby funds provided to United Way/Centraide Ottawa, for the execution of projects, are subject to restrictions as to the use of the funds. The sponsors of these projects can execute an audit of the financial records of United Way/Centraide Ottawa to ensure compliance with the project requirements. In the event that amounts to be reimbursed to the sponsor are identified, the necessary adjustments will be recognized in the year they are identified.

### (b) Guarantee:

In the normal course of business, United Way/Centraide Ottawa has entered into a lease agreement for premises. It is common in such commercial lease transactions for United Way/Centraide Ottawa as the lessee to agree to indemnify the lessor and other related third parties for liabilities that may arise from the use of the leased assets. The maximum amount potentially payable under the foregoing indemnities cannot be reasonably estimated. United Way/Centraide Ottawa has liability insurance that relates to the indemnifications described above.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 10

Year ended December 31, 2008

---

## 14. Pension plan:

The United Way/Centraide Ottawa participates in the Ottawa-Carleton Community Agencies Pension Plan. This multi-employer defined benefit pension plan covers employees of the United Way/Centraide Ottawa and the employees of the other participating agencies. After two years of employment, the United Way/Centraide Ottawa contributes 5.375% of the employees' salary to the pension plan. The plan provides pensions based on length of service and final average earnings. The annual funding requirements are determined in consultation with the actuaries to provide long-term stability to the plan. During the year, the United Way/Centraide Ottawa contributed and expensed \$ 196,287 (2007 - \$170,954) to the plan.

The next actuarial valuation is planned to be performed as at September 30, 2008.

The latest full actuarial valuation of the pension plan was conducted as at August 31, 2006 and reported assets and liabilities to August 31 2006 as follows:

---

Actuarial value of assets	\$ 25,398,000
Actuarial liability	24,460,000
Actuarial surplus	\$ 938,000

---

Prior to participation in the pension plan, United Way/Centraide Ottawa offers its employees an optional Group Registered Retirement Savings Plan. United Way/Centraide Ottawa matches eligible employees' contributions to the plan up to 5% of the employee's annual salary. After two years of employment, United Way/Centraide Ottawa no longer matches these contributions.

## 15. Financial instruments:

Fair value:

The carrying value of cash, pledges receivable, accounts receivable and accounts payable and accrued liabilities approximates their fair value due to the relatively short periods to maturity of the instruments.

Credit risk:

United Way/Centraide Ottawa is exposed to credit-related losses in the event of non-performance by counterparties to the financial instruments. Credit exposure for accounts receivable is minimized by dealing with only credit worthy counterparties. The provision for pledge loss on pledges receivable is disclosed in note 8.

# UNITED WAY/CENTRAIDE OTTAWA

Notes to Financial Statements, page 11

Year ended December 31, 2008

---

## **15. Financial instruments (continued):**

Interest rate risk:

United Way/Centraide Ottawa has interest-bearing investments on which general interest rate fluctuations apply.

## **16. Comparative figures:**

Certain 2007 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2008.

# UNITED WAY/CENTRAIDE OTTAWA

## Schedule 1 – Other Revenue

Year ended December 31, 2008

	2008	2007
Grants	\$ 146,540	\$ 131,924
Best Start Funding	323,140	100,375
HIO (Hire immigrant Ottawa) - Grants	371,132	289,450
HIO development funding	37,314	–
Realized investment revenue on unrestricted investments	132,204	235,856
Unrealized loss on unrestricted investments	(18,163)	(22,030)
Success by Six - Grants	105,334	178,397
Success by Six - Program funding	525,071	612,000
MCSS Funding	65,108	112,514
Non-designated bequests	–	36,797
Miscellaneous	–	53,534
Sponsorship	–	43,810
<b>Total other revenue</b>	<b>\$ 1,687,680</b>	<b>\$ 1,772,627</b>

# UNITED WAY/CENTRAIDE OTTAWA

## Schedule 2 – Fundraising Expenses

Year ended December 31, 2008

	2008	2007
Amortization of capital assets	\$ 67,801	\$ 51,944
Direct mail	412,342	424,192
Equipment maintenance	105	8,986
Meeting and travel	82,401	65,278
Occupancy	307,309	309,488
Other direct fundraising costs	39,085	9,265
Printing materials	488,968	302,869
Professional development and training	50,739	114,147
Professional fees and contracts	34,758	51,583
Salaries and benefits	2,439,217	2,227,046
Special event	115,126	78,527
Supplies	8,080	22,780
Telecommunications and IT support	62,079	54,702
Total expenses	4,108,010	3,720,807
Less: sponsorship	(339,405)	(216,262)
	3,768,605	3,504,545
Allocation of general management and administration expenses (schedule 4)	2,008,701	1,716,092
	5,777,306	5,220,637
Recoverable from other United Ways and Healthpartners	(1,273,906)	(1,052,260)
Total fundraising expenses	\$ 4,503,400	\$ 4,168,377

# UNITED WAY/CENTRAIDE OTTAWA

## Schedule 3 – Programs

Year ended December 31, 2008

	2008 Distribution	2007 Distribution
United Way/Centraide Ottawa program expenses:		
Capacity Building	\$ 390,356	\$ 346,321
Children and Youth	859,422	573,556
Children and Youth – Success by Six	503,543	365,856
Families and Individuals in Crisis	410,856	375,017
Immigrants	929,077	703,816
People with Disabilities	452,965	466,851
Seniors	387,856	346,247
	<u>3,934,075</u>	<u>3,177,664</u>
Allocation of general administration expenses (schedule 4)	1,881,662	1,475,933
	<u>\$ 5,815,737</u>	<u>\$ 4,653,597</u>
Allocations and designations:		
Allocations and designations to funded agencies	\$ 11,738,048	\$ 11,540,966
Donor directed designations to other Charitable Organizations	3,645,545	3,065,698
Donor directed designations to other United Ways/Centraides	1,253,445	1,201,439
Donor directed designations – Health Partner	3,569,977	3,330,991
Support of United Way of Canada	214,869	206,461
	<u>\$ 20,421,884</u>	<u>\$ 19,345,555</u>

# UNITED WAY/CENTRAIDE OTTAWA

## Schedule 4 – General Management and Administration Expenses

Year ended December 31, 2008

	2008	2007
Amortization of capital assets	\$ 62,975	\$ 53,648
Board and executive support	24,815	24,099
Communications	165,898	138,209
Conferences and staff development	78,823	62,299
Equipment maintenance	1,152	1,493
Memberships and professional dues	7,129	9,902
Miscellaneous	115,297	74,628
Occupancy	266,192	244,277
Postage and courier	21,076	15,382
Printing and photocopying	21,089	37,872
Professional fees and contracts	140,439	210,002
Recruitment	85,701	5,423
Salaries and benefits	2,721,264	2,188,143
Supplies	35,621	24,673
Telecommunications and IT support	55,428	43,720
Translation	40,453	28,123
Travel	47,011	30,132
<b>Total expenses</b>	<b>\$ 3,890,363</b>	<b>\$ 3,192,025</b>
Allocated to:		
Fundraising expenses	\$ 2,008,701	\$ 1,716,092
Programs	1,881,662	1,475,933
	<b>\$ 3,890,363</b>	<b>\$ 3,192,025</b>

# UNITED WAY/CENTRAIDE OTTAWA

## Schedule 5 – Deferred Campaign Fundraising Expenses

Year ended December 31, 2008

	Incurred in 2008 for 2009	Incurred in 2007 for 2008
Amortization of capital assets	\$ 34,815	\$ 35,980
Direct mail expenses	7,178	6,196
Equipment maintenance	–	98
Meeting and travel	32,260	35,094
Occupancy	169,762	166,439
Other direct fundraising costs	10,417	18,737
Printing materials	142,484	226,399
Professional development and training	14,562	26,978
Professional fees and contracts	33,649	19,649
Salaries and benefits	1,386,199	1,266,366
Special events	56,832	1,269
Supplies	2,348	2,089
Telecommunications and IT support	41,384	36,525
Total expenses	1,931,890	1,841,819
Less: sponsorship	(227,126)	(108,841)
	1,704,764	1,732,978
Allocation of general management and administration expenses	1,179,293	936,647
Total deferred campaign expenses (note 8)	\$ 2,884,057	\$ 2,669,625

# UNITED WAY/CENTRAIDE OTTAWA

## Schedule 6 – Deferred GCWCC Fundraising Expenses

Year ended December 31, 2008

	Incurring in 2008 for 2009	Incurring in 2007 for 2008
Amortization of capital assets	\$ 24,942	\$ 25,066
Direct mail expenses	518,878	404,571
Meeting and travel	56,883	43,779
Occupancy	124,786	114,255
Other direct fundraising costs	40,587	16,642
Printing materials	171,738	225,236
Professional development and training	15,477	21,645
Professional fees and contracts	45,465	9,346
Salaries and benefits	1,099,226	976,733
Special event expenses	110,379	111,835
Supplies	4,457	4,714
Telecommunications and IT support	24,206	21,430
Equipment maintenance	885	–
Total expenses	2,237,909	1,975,252
Less: sponsorship	(169,833)	(229,120)
	2,068,076	1,746,132
Allocation of general management and administration expenses	917,228	908,214
	2,985,304	2,654,346
Recoverable from other United Ways and Healthpartners	(1,461,792)	(1,273,906)
Total deferred GCWCC expenses (note 8)	\$ 1,523,512	\$ 1,380,440